

# **FISCAL MANAGEMENT**

Irosin is a second-class municipality with a total operating income of P 114,831,093.85 in 2015. The two revenue sources are local sources and external sources. Locally generated income comprises tax which is 4.7% of the total income and non-tax revenues which is 5.8%. Revenues from external sources consist of share from Internal Revenue Allotment which is 88.8% of the total income in 2015. The total current operating expenditures in 2015 is P 83,931,685.55 of which 65.3% is expended on General Public Services, 1.7% for Education, Culture and Sports and Manpower Development, 10.2% on Health and Nutrition, 4.57% for Housing and Community Development, 6.94% for Social Services and Social Welfare, 10.38% for Economic Services and 0.73% for Debt Service.

---

## **Local Governance Awards**

Irosin has proven that a good and orderly mix of local government authorities and people's support and participation can make a difference. The municipality is more than capable of staying ahead. In barely three years after the implementation of the Local Government Code that provided greater local autonomy to local government units, Irosin was elevated to fourth class municipality status. The municipality has earned three Galing Pook Awards for best local government programs namely the Integrated Area Development Program, Agrarian Reform Community Development Program and the Inter-Barangay Environment Development Program. These three programs had qualified the municipality for the Galing Pook Hall Fame.

Irosin consistently obtained CROWN Award or Consistent

Regional Winner in Nutrition and the Hall of Honor Award was selected at the national level as the Most Child Friendly Municipality in 2001. On environment management, the town has consistently won the "*Gawad Pangulo sa Kapaligiran*" and was given the Saringgaya Awards of DENR for local government category.

In 2011, the municipality is a recipient of the DILG Seal of Good Housekeeping Award affirming good practices in internal housekeeping particularly on Good Planning, Sound Fiscal Management, Transparency and Accountability, and Valuing of Performance Monitoring.

---

## **Income and Expenditures**

Irosin is a second-class municipality with a revenue target of Php 78,782,096 in 2012. The two major sources of are local sources and external sources. Local generated income comprises tax which is 4.78% of the total income, non-tax revenues which is 2.27%, and income from economic enterprise which represents 3.22%. Revenues from external sources consist of share from Internal Revenue Allotment which is 89.73 of the total income in 2010.

The budget of expenditures comprises four major expense class namely personal services which accounts for 48% of obligations, maintenance and other operating expenses which is 22%, capital outlay at 1%, and special purpose fund which is 29% of the total expenditures.

---

# Organization and Management

Local governance is divided into two major local government functions namely local administration and local legislation. The overall local administrative functions are assumed by the mayor specifically the implementation of the local policies and development plans and the supervision and control over the entire local government personnel including the local police force. The local government policies, program, projects and activities are carried out with the backstop of all concerned departments. The formulation and enactment of local policies in the form of ordinances and resolutions is the function of the Sangguniang Bayan composed of the vice-mayor as the presiding officer, eight elected councilors and two ex-officio members. The municipal federation president of the Kabataang Barangay and the municipal president of the League of Barangays are the two ex-officio members of the Sangguniang Bayan. The Sangguniang Bayan members hold also positions as chairpersons or members of different working committees of the local legislative council and assigned to a cluster of barangays to monitor community affairs and the implementation of different programs, projects and activities of the municipality and the barangays.

The functional structure of the local government unit is separated into executive and legislative offices wherein both branches observe some levels of autonomy as a way of practicing separation of powers and checks and balances. The major offices are the Office of the Mayor, the Office of the Sangguniang Bayan, the Municipal Treasury Office, the Municipal Assessor's Office, the Office of the Municipal Accountant, the Office of the Municipal Budget Officer, the Municipal Planning and Development Office, the Office of the Local Civil Registrar, the Municipal Information Office, the Municipal Disaster Risk Reduction and Management Office and

the four key service offices namely the Municipal Health Office, the Municipal Agriculture Office, the Municipal Social Welfare and Development Office and the Office of the Municipal Engineer.

Under the Office of the Mayor are the Municipal Administrator, the Secretary to the Mayor, the Administrative Assistant and the Human Resource Management Officer. Attached to this office also are the Business and Licensing Section, the Market and Slaughterhouse Section and the Municipal Nutrition Action Office. The Municipal Administrator look into the day to day affairs and activities of the local government as the operations person of the local chief executive. The Secretary to the Mayor acts as the executive secretary setting-up appointments and documents and secures records and minutes of meetings involving the local chief executive, prepares communications and entertains visitors in the office. The Human Resource Management Office secures personnel profile and coordinates with the Personnel Selection Board and the local office of the Civil Service Commission regarding placement, appointments, promotion and career information assistance of local government personnel. The Administrative Assistants and Clerks assist the office in the preparation of payrolls, vouchers and other administrative documents and procure office supplies. The attached sections at the Office of the Mayor namely the Municipal Permits and Licensing Section process permits and licenses of business establishments, tricycles, bicycles and animal drawn carts. The Market and Slaughterhouse Section oversee the operations of the public market and the municipal slaughterhouse. The Municipal Nutrition Action Office attends to and coordinates the Municipal Nutrition Program.

The Office of the Sangguniang Bayan is composed of the Office of the Vice- Mayor and the Sangguniang Bayan Members and the Office of the Sangguniang Bayan Secretary. The local legislative council function is the formulation, preparation

and approval of municipal ordinances and resolutions. Local policies enacted originate from the Sangguniang Bayan and the Office of the Sangguniang Bayan through the secretary of the local legislative council keep and secure all municipal ordinances and resolutions passed and approved. Attached to the Sangguniang Bayan is the Municipal Public Library.

The Municipal Treasurer's Office assumes the local revenue collection and disbursement while the Municipal Assessor's Office administers the appraisal and assessment of real properties for valuation and tax purposes. The Office of the Budget Officer prepares the municipal budget and reviews the budget prepared by the different barangays of the municipality. The Office of the Municipal Accountant assumes the nitty-gritty work of bookkeeping, installation of financial system for internal control, secures financial books and prepares the regular financial records. These local offices have functions that deal with revenue generation and fiscal management.

The Municipal Planning and Development Office and the Office of the Municipal Engineer share and coordinate their tasks directly on development planning, project feasibility study and project proposal preparation, engineering design, infrastructure project implementation and supervision and on project monitoring and evaluation. The Local Civil Registry Office maintains records and documents on birth and death of people in the municipality and civil cases.

The Municipal Information Office is in charge of public information and coordinates with different offices regarding the dissemination of important matters that needs public knowledge particularly local government policies, programs and projects.

The Municipal Disaster Risk Reduction and Management Office is tasked with setting the direction, development, implementation and coordination of disaster risk management programs.

The frontline offices of the local government in the delivery of basic public services are the Municipal Agriculture Office, the Municipal Health Office and the Municipal Social Welfare and Development Office. The Municipal Agriculture Office task is geared towards agricultural productivity improvement through the provision of goods and services ranging from farm inputs distribution, farm technology extension services and the establishments of demonstration farms, nurseries and on farm pre and post production facilities. The Municipal Health Office provides basic health services on primary health care and public health specifically on maternal and child health care, water and sanitation, nutrition, family planning, expanded program of immunization and preventive medicine. The Municipal Social Welfare and Development Office conducts training and counseling for disadvantage sectors and extends emergency assistance including relief and rehabilitation services during calamities. Protection and welfare of children, youth and disadvantage women, persons with disability and elderly are primary concerns of this office.

In 2016, the number of plantilla positions of the Local Government Unit is 151. There is a total of 27 key positions, 59 technical support staff and 56 administrative positions while nine are vacant positions.

---

## **Development Mandates**

The local government unit as the governing body of the municipality is responsible for the mobilization and management of resources and the delivery of basic goods and services to the constituents for their well-being and general welfare. The local administration anchors its development and public management strategies on total and sustainable human

development. Consistent with the vision of the municipality and provincial, regional and national policies and plans, the local government unit practices the comprehensive and integrated area development approach considering the human person as the very core of all development interventions reinforced by enhancing the quality of life support systems.

The local government pursues social and economic development programs guided by the principles of justness, responsiveness, efficiency, accountability, transparency and sustainability. Cooperation of different sectors is encouraged and practiced at all levels and phases of local public management. The key result areas devised to address critical and pressing concerns in the locality are divided into five major sectors namely social development, economic development, infrastructure development, environment and natural resources development and institutional development.

Social development consists of developing the human capital and creating peaceful and orderly community. Economic development thrusts are focused on promotion of agricultural development and of an equitable and thriving agro-industrial community. Infrastructure development is directed on establishment of sound and adequate support infrastructures for social and economic activities. Environmental development is for sustaining environmental and ecological balance while institutional development is for effective and efficient local governance.